

Message Text

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ACTION EUR-12

INFO OCT-01 ISO-00 CIAE-00 PM-05 INR-10 L-03 ACDA-12
NSAE-00 PA-02 SS-15 SP-02 USIA-15 TRSE-00 NSC-05
/082 W

-----011613 162028Z /72

R 161944Z MAR 78
FM USMISSION USNATO
TO SECSTATE WASHDC 0073
SECDEF WASHDC
INFO USDOCOCENT BRUNSSUM NL
32ND TFS CAMP NEW AMSTERDAM NL
CINCUSAREUR HEIDELBERG GER
AMEMBASSY LONDON
CINCUSAFE RAMSTEIN AB GER
USNMR SHAPE BE
AMEMBASSY THE HAGUE
USCINCEUR VAIHINGEN GER

UNCLAS SECTION 01 OF 02 USNATO 02768

E.O. 11652: NA
TAGS: MARR NATO
SUBJECT: RECORD OF MEETING OF AD HOC COMMITTEE MEETING
ON TAX EXEMPTION OF MILITARY HEADQUARTERS AND PERSONNEL

REF: US NATO 2084 DTG 281733Z FEB 78

1. QUOTED BELOW FOR INFORMATION IS THE SUMMARY RECORD
OF THE AD HOC COMMITTEE'S MEETING ON TAX EXEMPTION OF
MILITARY HEADQUARTERS AND PERSONNEL HELD AT NATO
HEADQUARTERS 24 FEB 78:

BEGIN TEXT. SUMMARY RECORD OF A MEETING HELD AT NATO
HEADQUARTERS ON FRIDAY, 24TH FEBRUARY, 1978.

INTRODUCTION
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THE CHAIRMAN BADE FAREWELL TO MR. H. MASSBERG WHO WAS
RETIRING, AND EXPRESSED HIS GRATITUDE AND GOOD WISHES
ALSO ON BEHALF OF THE COMMITTEE.

I. APPROVAL OF SUMMARY RECORD

- 1. THE COMMITTEE:
- APPROVED THE SUMMARY RECORDS OF ITS MEETING HELD
- ON 2ND DECEMBER, 1977 (AC/304-R/3).

II. TAX STATUS OF MILITARY HEADQUARTERS AND PERSONNEL -
DRAFT REPORT TO THE COUNCIL

- DOCUMENTS: AC/304/WP/1 OF 6 JUL 77
- AC/304-WP/2 OF 5 AUG 77
- AC/304-WP/3 OF 19 DEC 77
- AC/304-R/3
- AC/304-D/1 OF 24 NOV 77 WITH ADDENDUM
- OF 10 JAN 78

- 2. THE COMMITTEE:

- (1) NOTED THAT THE CANADIAN REPRESENTATIVE HANDED OUT A TEXT ENTITLED "DRAFT SEPARATE REPORT OF CANADIAN, UNITED KINGDOM AND UNITED STATES REPRESENTATIVES";
- (2) AGREED TO CONTINUE THE DISCUSSION ON THE BASIS OF THE CHAIRMAN'S DRAFT WITH A VIEW TO INCORPORATING THE IDEAS OF THE THREE DELEGATIONS INTO THE REPORT TO THE COUNCIL WHICH SHOULD BE ONE TEXT AGREED IN COMMON;
- (3) AGREED THAT DEFINITIONS OF TAXES AS COMPARED UNCLASSIFIED

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WITH PUBLIC FEES OR CHARGES (AS PROPOSED IN THE NEW PARAGRAPH 5 OF THE CHAIRMAN'S REPORT) SHOULD BE INCLUDED IN THE REPORT AND COULD BE FORMULATED AS IN THE CANADIAN PAPER; THESE DEFINITIONS SHOULD, HOWEVER, BE OF AN INDICATIVE NATURE NOT OVERRIDING THE DEFINITIONS CONTAINED IN NATIONAL LEGISLATION;

- (4) NOTED THAT THE PRINCIPLE OF PARAGRAPH 6 OF THE DRAFT REPORT (THE GENERAL INTEREST OF COMMON DEFENCE) WAS ALSO LAID DOWN IN THE PROTOCOL OF SIGNATURE OF THE SUPPLEMENTARY AGREEMENT WITH GERMANY TO THE STATUS OF FORCES AGREEMENT ("IN THIS, THE FEDERAL GOVERNMENT SHALL, IN PARTICULAR, BE GUIDED BY THE ENDEAVOUR TO AVOID ANY BURDEN ON MEMBERS OF A FORCE OR OF A CIVILIAN COMPONENT OR ON DEPENDENTS THAT APPEAR UNJUSTIFIED IN THE LIGHT OF THE PURPOSE AND THE SPECIAL CONDITIONS OF THEIR PRESENCE IN THE FEDERAL REPUBLIC");
- (5) AGREED THAT THIS PRINCIPLE WAS WELL FORMULATED IN THE CANADIAN DRAFT (PARAGRAPH 15(A)(1) WHICH THEREFORE SHOULD BE ADOPTED AND WORKED INTO PARAGRAPH 4 OF THE CHAIRMAN'S REPORT;

- (6) HAD AN EXCHANGE OF VIEWS ON THE QUESTION WHETHER MEMBER COUNTRIES HAD SOME LATITUDE OF ASSESSMENT OR WERE BOUND TO GRANT EXEMPTIONS WITHIN THE FRAMEWORK OF NATIONAL LEGISLATION IN THE INTEREST OF COMMON DEFENCE; AGREED, HOWEVER, THAT IN ANY CASE BILATERAL AGREEMENTS HAD TO BE NEGOTIATED TAKING INTO ACCOUNT THE ABOVE GUIDELINE AND INDICATING CLEARLY WHICH TAXES WOULD BE EXEMPTED;

- (7) CONCERNING ARTICLE X OF THE LONDON AGREEMENT, AGREED ON THE UNDERSTANDING THAT THREE TYPES OF TAXES

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WERE COVERED BY THE EXEMPTION:

- (A) TAXES THE LEGAL INCIDENCE OF WHICH DEPENDS
- DIRECTLY UPON RESIDENCE OR DOMICILE;

- (B) TAXES ON THE SALARY AND EMOLUMENTS PAID TO
- MEMBERS OF A FORCE OR CIVILIAN COMPONENT;

- (C) TAXES ON TANGIBLE MOVABLE PROPERTY;

- (8) HAD AN EXCHANGE OF VIEWS ON THE QUESTION WHETHER
A POLLUTION TAX WAS DIRECTLY DEPENDING UPON RESIDENCE

OR WAS BASED ON THE FACT OF POLLUTION; IN THE CASE IT
SHOULD BE CONSIDERED AS BASED ON RESIDENCE, THE NEXT
QUESTION WAS WHETHER IT WAS EXEMPT AS A TAX OR MUST BE
PAID IN RETURN FOR A BENEFICIAL SERVICE, THE CLEANING
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OF THE WATER;

- (9) NOTED THE STATEMENT BY THE NETHERLANDS REPRESENTATIVE THAT IN HIS OPINION THE NETHERLANDS LEVY WAS BASED ON THE FACT AND ON THE PROHIBITION OF POLLUTION AND NOT CONSTRUCTED AS A GENERAL TAX; THE LEVIES HAD TO BE PAID BY THOSE WHO DEPOSIT THE SUBSTANCES IN SURFACE WATERS, THEY WERE CALCULATED BY QUANTITY OR NATURE OF THE WASTE, BUT COULD, FOR ADMINISTRATIVE EASE, ALSO BE COLLECTED AS EQUAL CONTRIBUTION PER DWELLING;
- (10) NOTED ALSO THE VIEW EXPRESSED BY THE SHAPE LEGAL ADVISER THAT THE NETHERLANDS POLLUTION TAX WAS, IN THE END, ESTABLISHED WITH DIRECT RELATION TO THE RESIDENCE OR DOMICILE SO THAT HEADQUARTERS AND THEIR PERSONNEL SHOULD BE EXEMPT; AT LEAST THIS SHOWED THAT THE LEGAL SITUATION WAS NOT CLEAR SO THAT AN AUTHORITATIVE INTERPRETATION SHOULD BE GIVEN BY THIS COMMITTEE;
- (11) INVITED THE CHAIRMAN TO REVISE HIS DRAFT REPORT TO THE COUNCIL AND TO REFLECT THEREIN THE AGREEMENTS REACHED AND THE OPINIONS EXPRESSED IN DISCUSSION.
- (12) AGREED TO MEET AGAIN FOR A FURTHER REVIEW OF THE TEXT IN JUNE 1978 AT A DATE TO BE ESTABLISHED.

END TEXT. BENNETT

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Message Attributes

Automatic Decaptioning: X
Capture Date: 01 jan 1994
Channel Indicators: n/a
Current Classification: UNCLASSIFIED
Concepts: MILITARY PERSONNEL, PERSONNEL, TEXTS, COMMITTEE MEETINGS, REGIONAL DEFENSE ORGANIZATIONS
Control Number: n/a
Copy: SINGLE
Draft Date: 16 mar 1978
Decaption Date: 01 jan 1960
Decaption Note:
Disposition Action: n/a
Disposition Approved on Date:
Disposition Case Number: n/a
Disposition Comment:
Disposition Date: 01 jan 1960
Disposition Event:
Disposition History: n/a
Disposition Reason:
Disposition Remarks:
Document Number: 1978USNATO02768
Document Source: CORE
Document Unique ID: 00
Drafter: n/a
Enclosure: n/a
Executive Order: N/A
Errors: N/A
Expiration:
Film Number: D780117-1038
Format: TEL
From: USNATO
Handling Restrictions: n/a
Image Path:
ISecure: 1
Legacy Key: link1978/newtext/t19780357/aaaabwpc.tel
Line Count: 206
Litigation Code IDs:
Litigation Codes:
Litigation History:
Locator: TEXT ON-LINE, ON MICROFILM
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Office: ACTION EUR
Original Classification: UNCLASSIFIED
Original Handling Restrictions: n/a
Original Previous Classification: n/a
Original Previous Handling Restrictions: n/a
Page Count: 4
Previous Channel Indicators: n/a
Previous Classification: n/a
Previous Handling Restrictions: n/a
Reference: n/a
Retention: 0
Review Action: RELEASED, APPROVED
Review Content Flags:
Review Date: 02 mar 2005
Review Event:
Review Exemptions: n/a
Review Media Identifier:
Review Release Date: n/a
Review Release Event: n/a
Review Transfer Date:
Review Withdrawn Fields: n/a
SAS ID: 3298695
Secure: OPEN
Status: NATIVE
Subject: RECORD OF MEETING OF AD HOC COMMITTEE MEETING ON TAX EXEMPTION OF MILITARY HEADQUARTERS AND PERSONNEL
TAGS: MARR, NATO
To: STATE DOD
Type: TE
vdkgvwkey: odb://SAS/SAS.dbo.SAS_Docs/2ea917c5-c288-dd11-92da-001cc4696bcc
Review Markings:
Sheryl P. Walter
Declassified/Released
US Department of State
EO Systematic Review
20 Mar 2014
Markings: Sheryl P. Walter Declassified/Released US Department of State EO Systematic Review 20 Mar 2014